

- (5) Then pro rata to payment of special benefit assessments of taxing units that were parties to the foreclosure action but which filed no answers therein, together with interest and costs thereon;
- (6) And any balance then remaining shall be paid in accordance with any directions given by the court and, in the absence of such directions, shall be paid into court for the benefit of the persons entitled thereto. (If the clerk is in doubt as to who is entitled to the surplus or if any adverse claims are asserted thereto, the clerk shall hold the surplus until rights thereto are established in a special proceeding pursuant to § 1-339.71.)

Within five days after delivering the deed, the commissioner shall make a full report to the court showing delivery of the deed, receipt of the purchase price, and the disbursement of the proceeds, accompanied by receipts evidencing all such disbursements.

(r) Purchase and Resale by Taxing Unit. The rights of a taxing unit to purchase real property at a foreclosure sale and resell it are governed by § 105-376.

"§ 105-375. *In rem method of foreclosure.*—(a) Intent of Section. It is hereby declared to be the intention of this section that proceedings brought under it shall be strictly in rem. It is further declared to be the intention of this section to provide, as an alternative to § 105-374, a simple and inexpensive method of enforcing payment of taxes necessarily levied, to the knowledge of all persons, for the requirements of local governments in this State; and to recognize, in authorizing this proceeding, that all persons owning interests in real property know or should know, without special notice thereof, that the tax lien on their real property may be foreclosed and the property sold for failure to pay taxes.

(b) Docketing Certificate of Taxes as Judgment. In lieu of following the procedure set forth in § 105-374, the governing body of any taxing unit may direct the tax collector to file, no earlier than six months following the sale of tax liens, with the clerk of superior court a certificate showing the following: the name of the taxpayer listing real property on which the taxes are a lien, together with the amount of taxes, penalties, interest, and costs that are a lien thereon; the year or years for which the taxes are due; and a description of the property sufficient to permit its identification by parol testimony. The clerk of superior court shall enter the certificate either in a special book entitled "Tax Judgment Docket for Taxes for the Year . . ." (and index it therein in the name of the listing taxpayer) or in a special continuing book or books entitled "Tax Judgment Docket for Taxes for the Years Beginning . . ." (and index it in the general judgment index in the name of the listing taxpayer). The fees for docketing and indexing the certificate shall be payable to the clerk of superior court at the time the taxes are collected or the property is sold.

(c) Notice to Listing Taxpayer. The tax collector filing the certificate provided for in subdivision (b), above, shall, at least two weeks prior to docketing the judgment, send a registered or certified letter to the listing taxpayer at his last known address, stating that the judgment will be docketed and that execution will issue thereon in the manner provided by law. Receipt of the letter by the listing taxpayer, or receipt of actual notice of the proceeding by the taxpayer or other interested persons, shall not be required for the validity or priority of the judgment or for the validity of the title acquired by the purchaser at the execution sale.